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ABSTRACT

The study reported here was concerned with providing information regarding the relative cost of operating the traditional 9-month school in comparison with the "45-15" plan of year-round school operation. It was found that the year-round school has apparently slowed the rising per pupil cost that generally accompanies school operation from year to year. Although there has been no real dollar savings per pupil, the "45-15" year-round school plan has resulted in a smaller increase in cost per pupil (1970-71) as compared to the increase between the two previous years (1968-69 and 1969-70). This trend holds for the cost per pupil in the self-contained classroom and special subject program areas but not for the departmentalized programs. With regard to teacher salaries, the findings indicate that there is a definite increase in teacher salary cost per pupil accompanying the "45-15" plan. This increase, however, seems to be overshadowed by decreases in other elements. There appear to be decreases in per pupil cost in (1) supplies and equipment, (2) other instructional costs, (3) principals' salaries, (4) guidance and counseling, and (5) operations and maintenance. (Author)

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THE COST OF EDUCATIONAL OPERATION: THE TRADITIONAL SCHOOL YEAR VS. THE YEAR-ROUND SCHOOL

OFFICE OF THE
SUPERINTENDENT OF PUBLIC INSTRUCTION
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DIVISION OF RESEARCH, PLANNING AND DEVELOPMENT

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INTRODUCTION

The concept of equal educational opportunity is rooted deep in the history of education in America. In recent years, however, spiraling pupil enrollments and unwillingness or inability on the part of the public to financially support education have caused a decrease in this equality of opportunity. The reliance on declining revenues collected almost exclusively from local property taxes, combined with relatively inflexible state and federal support, have created this poor educational climate. These conditions have forced educators in the state to investigate alternative methods of organizational structure in education. One such alternative is the year-round school.

There are many variations of the year-round school concept. One of these variations is the "45-15" plan in which a student attends classes for 45 consecutive school days followed by a vacation of 15 school days. During the year, each child attends the 180 school days required by The School Code of Illinois. The student vacations, however, are shorter and more frequent in an attempt to maximize retention of the skills acquired during the previous school session.

This concept is not new, however, it is a break with tradition. It is because of this break that new concepts in curriculum content, teaching methods, and fiscal accountability have emerged. It is the purpose of this study to attempt to measure the impact of year-round operation on expenditure per pupil in the various programs.

BACKGROUND OF COST STUDY

On June 30, 1970, the Valley View School District #96 began operating on a year-round basis. This cost study was begun following the first year of operation in an attempt to provide needed information regarding the relative cost of operating the traditional nine-month school in comparison with the year-round school. Since many past cost studies have made simple comparisons of actual total expense over a period of time without regard to unit cost, a new format had to be developed. This format was then used to generate per pupil costs on a program basis for the Valley View School District.

LIMITATIONS OF STUDY

The greatest weakness in any unit cost study is the lack of a cost accounting system that yields necessary expenditure data for the various programs at the district level. This is the case in Valley View and most districts in the state. As a result, most of the expenditure data in Valley View had to be prorated among the various programs. There were only two cases in which enough information was available to accurately assign costs on a program basis. Therefore, because each program has essentially the same cost per pupil for many of the elements, there is not a very sound basis upon which to compare program costs per pupil for an individual year. However, since the data were treated in like manner for all years, reliable cost per pupil figures were achieved to allow a comparison of the various costs between years.

DEFINITIONS

ACCOUNTING FUNCTIONS

To determine where money is spent in a district, it was necessary to identify and define the elements that form the structure of that district. These elements are as follows:

ADMINISTRATION

The cost of administration includes those costs which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide.

INSTRUCTION

PRINCIPALS

The salaries of regular school principals, assistant principals, and other such personnel performing the function of principal, are recorded in this category.

TEACHERS

The salaries for all teaching services rendered to the pupils are recorded in this category.

TEACHER AIDES

The salaries for all teaching services rendered to the pupils are recorded in this category.

OTHER

This category contains all other salaries attributed to instruction but not covered in any of the above. Such salaries are as follows: (a) homebound teachers, (b) substitute teachers, and (c) other teachers associated with the given programs.

INSTRUCTIONAL SUPPORT

SECRETARIES AND CLERKS

Salaries of secretaries and clerks who perform duties for principals, teachers, counselors, and other members of the instructional staff are recorded in this category.

CONSULTANTS AND SUPERVISORS

The salaries for services rendered as general or subject consultants, or as supervisors of general instruction, including consultants or supervisors of school libraries, are recorded in this category.

GUIDANCE AND COUNSELING

The salaries for all personnel in guidance and counseling are recorded in this category.

SUPPLIES AND EQUIPMENT

This element contains the cost of supplies and equipment which are used in the instructional program.

OTHER

This element contains costs for contractual services, travel, and other instructional staff (certified personnel such as school librarians, audiovisual, psychological and technical personnel).

INSTITUTIONAL OPERATIONS

OPERATIONS AND MAINTENANCE

This element consists of those costs concerned with keeping the physical plants open and ready for use (operation costs) and those costs related to keeping the grounds, buildings, and equipment at their original condition (maintenance costs).

FIXED CHARGES

This element contains those costs which are of a generally recurrent nature. These include the cost of insurance, rent, and retirement benefits.

SERVICES

ATTENDANCE

Attendance services consist of those activities which have as their primary purpose the promotion and improvement of a pupil's "attendance at school

HEALTH

The cost of any activity in the of physical and mental health which are not direct instruction are allotted to this category.

FOOD

All costs for the lunch programs are charged to this category.

OTHER

All other costs of services attributable to a pupil's education are given in this category.

TRANSPORTATION

All costs attributable to the transportation of pupils to and from school, including special costs, are allotted to this category.

CAPITAL OUTLAY

All expenditures which result in the acquisition of capital assets or additions to capital assets are recorded in this category. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, the purchase of initial or additional equipment, or the piece-for-piece replacement of equipment.

DEBT SERVICE

All expenditures relating to the retirement of bonds, service charges, and interest on bonds, teacher's orders, or tax anticipation warrants are recorded in this category.

AVERAGE DAILY MEMBERSHIP (ADM)

This figure is the average number of pupils in membership on any given day. It is derived by dividing the sum of the number of pupils enrolled each day by the number of days school is in session.

COST PER PUPIL (CPP)

This figure is the amount of money allotted to a given program or element divided by the number of pupils in that program or element. It represents the amount of money spent for one pupil.

DESIGN

Once the program elements were determined, data were collected and tabulated. (See Appendix D) These data were then used to determine the program cost per pupil.

Since no program accounting procedure was used in Valley View, a system had to be devised to prorate costs for the various elements among the different programs. A division of total element cost by ADM was found unsatisfactory since this meant that some element costs per pupil for grade one were the same as for elementary physical education. Since it was assumed that every pupil in grades one through six attended a physical education class, there was, in essence, a doubling of the total administrative cost in these grades. To circumvent this problem, it was decided to first prorate costs between elementary grades and junior high grades on a ratio of ADM. Thus, giving the cost applicable to these areas. Each was then treated in the following manner.

Elementary Costs:

All costs, except teacher salaries and supply costs actually designated by programs, were prorated by the following proportions:

(1) Grades 1-6 (students not in band)

Program	Proportion of Cost
Regular	.7
Art	.1
Music	.1
P.E.	.1

(2) Grades 4-6 (student in band)

Program	Proportion of Cost
Regular	..6
Art	.1
Band	.1
Music	.1
P.E.	.1

Junior High Costs:

All costs, except teacher salaries and supply costs actually designated by programs, were prorated by the following formula:

Element Cost ÷ Total Head Count in all junior high programs

By using these formulae, it can be seen that if the ADM in each program were multiplied by any element CPP and these sums added together, the total number of dollars allotted to this element would be reached.

ANALYSIS AND INTERPRETATION OF DATA

Reported in the appendices are the staff personnel, pupil personnel, and cost per pupil figures used in this analysis. These figures were derived by using the design previously outlined. Each of the figures reported in the appendices are actual dollar figures associated with the various programs.[1] Tables I through VI have been included to compare the various costs on common ground. The cost figures used in these tables have been deflated to 1968 real dollars by using the index of inflation in the Consumer Price Index for Urban Wage Earners and Clerical Workers.[2] The percentage of inflation used to deflate the 1969-70 costs was 5.6%. The percentage of inflation used to deflate the 1970-71 costs was 12.1%. It must be pointed out that the percentages used are rather conservative, since the average increase for educational costs per pupil within the State of Illinois for the last five years has been 11% per year. This compares with the average increase in Valley View of 11% per year. Thus, by applying the deflators to these costs, a portion of any increase due to inflation has been subtracted from the costs.

The weighted averages were determined by first multiplying the program cost per pupil by the ADM for each program and then dividing the sum of the products by the sum of the ADM for each group.

[1] This statement is made so that there will be no confusion between these figures and the deflated figures used in the subsequent analysis.

[2] U.S. Department of Labor, Consumer Price Index for Urban Wage Earners and Clerical Workers (Washington D.C.: Government Printing Office, 1972).

In Table I, the weighted average per pupil costs in a self-contained classroom for the three school years are $468.19, $510.64, and $533.11, respectively. These costs reflect a 9.07% increase between 1968-69 and 1969-70, and a 4.40% increase between 1969-70 and 1970-71. The inclusion of kindergarten in 1970-71 does very little to affect this cost since the cost per pupil without kindergarten is $533.38. The weighted average per pupil costs for the special programs of Art, Music, and P.E. in grades one thru six for the three years are $50.68, $54.31, and $55.94, respectively. These costs indicate an increase of 7.16% between the two traditional nine-month school years, and a 3.00% increase between the "45-15" plan and the last year of the traditional nine-month plan.

The band program in grades four through six was treated separately. The large increase between 1969-70 and 1970-71 was due largely to the addition of a second band teacher. In the junior high school where subject matter is taught on a departmental basis, the weighted average per pupil costs for the three school years are $123.68, $118.31, and $118.72, respectively. These costs reflect a 4.34% decrease between 1968-69 and 1969-70 and a .35% increase between 1969-70 and 1970-71.

The weighted average per pupil costs per program are $144.06, $151.22, and $157.83, respectively. These costs reflect a 4.97% increase between the two years under traditional operation and a 4.47% increase between the last year under traditional operation and the first year under the "45-15" plan. The last row of the table contains the deflated operating expense per pupil figures. These were found by dividing the deflated operating expenditure by the total ADM in the district. The per

COMPARISON OF PROGRAM COST PER PUPIL
IN 1968 DOLLAR FIGURES

PROGRAM:	1968-69 CPP	1969-70 CPP	PERCENTAGE INC - (DEC) 1968-69 to 1969-70	1970-71 CPP	PERCENTAGE INC - (DEC) 1969-70 to 1970-71
Kindergarten				530.21	
Grade 1	457.84	528.09	15.34	539.21	2.10
Grade 2	456.29	510.16	11.81	550.32	7.87
Grade 3	496.33	512.05	3.71	536.47	4.77
Grade 4	441.97	542.44	22.73	541.28	(0.21)
Grade 5	470.57	473.52	0.63	511.03	7.92
Grade 6	482.94	492.64	2.01	517.29	5.00
Weighted Average CPP for Self-Contained Classrooms:					
	468.19	510.64	9.07	533.11	4.40
Art (1-6)	48.81	55.72	14.16	55.00	(1.30)
Music (1-6)	52.27	50.51	(3.36)	56.51	11.90
P.E. (1-6)	50.95	56.69	11.26	56.32	(0.65)
Weighted Average CPP for Elementary Special Classes:					
	50.68	54.31	7.16	55.94	3.00
Band (1-6)	64.30	72.60	12.91	108.14	48.94
Art (7-8)	226.87	134.89	(40.54)	143.06	6.06
Band (7-8)	113.89	130.96	14.99	119.57	(8.69)
Comm. Arts	118.83	115.99	(2.39)	108.72	(6.28)
German	109.24	121.47	11.19	133.08	9.56
Home Economics	128.33	150.10	16.97	155.23	3.41
Industrial Arts	121.00	142.41	17.70	144.36	1.37
Math	120.69	123.35	2.21	121.57	(1.44)
Music	145.09	115.40	(20.46)	139.71	21.06
P.E. - Boys	97.60	113.41	16.20	115.78	2.09
P.E. - Girls	99.82	109.41	9.61	108.47	(0.87)
Science	120.91	112.36	(7.07)	120.01	6.81
Social Studies	112.05	104.78	(6.49)	106.76	1.89
Typing	114.98	154.21	6.37	115.22	(25.29)
Gifted - 5th	367.30				
Gifted - 6th	421.12				
Weighted Average CPP for Departmentalized Classes:					
	123.68	118.31	(4.34)	118.72	0.35
Weighted Average CPP per program for all classes:					
	144.06	151.22	4.97	157.83	4.37
Average Total CPP:					
	643.35	691.72	7.52	716.61	3.60

pupil costs for the three years are $643.35, $691.72, and $716.61, respectively. These costs show a 7.52% increase between 1968-69 and 1969-70 and a 3.60% increase between 1969-70 and 1970-71.

Table II shows the teacher salary per pupil costs for the three years. For self-contained classrooms, the weighted average teacher salary per pupil costs for the three years are $247.91, $251.21, and $277.54, respectively. These costs indicate increases in both cases of 1.33% and 10.48%, respectively. Once again, the inclusion of kindergarten in 1970-71 decreased the per pupil cost for that year. The teacher salary per pupil costs for the special subject programs are $16.65, $17.79, and $21.94, which reflect increases of 6.85% and 23.33%, respectively. For departmentalized programs, the per pupil costs are $62.82, $59.09, and $61.83, respectively. These costs show a decrease of 5.94% between 1968-69 and 1969-70 and an increase of 4.64% between 1969-70 and 1970-71. The weighted average per pupil cost per program for all programs is $70.23, $69.68, and $77.97 for the three years. These costs reflect a decrease of .78% between 1968-69 and 1969-70 and an increase of 11.90% between 1969-70 and 1970-71.

Tables III, IV, and V show a comparison of element per pupil costs for all elements except teacher salaries and supplies. Table III contains the costs for self-contained classrooms. The weighted averages for the three years are $14,12, $15.58, and $15.47, respectively. These costs reveal an increase of 10.34% between 1968-69 and 1969-70 and a decrease of .71% between 1969-70 and 1970-71. Capital outlay per pupil costs were $27.06, $56.15, and $13.70 which yield a 1.07% increase between 1968-69 and 1969-70 and a 75.60% decrease between 1969-70 and 1970-71. For debt service, the costs per pupil are $66.36, $65.53, and $51.55. In this element there is a decrease of 1.25% between 1968-69 and 1969-70 and 21.33% decrease between 1969-70 and 1970-71.

COMPARISON OF TEACHER SALARY COST PER PUPIL
IN 1968 DOLLAR FIGURES

PROGRAM:	1968-69 CPP	1969-70 CPP	PERCENTAGE INC - (DEC) 1968-69 to 1969-70	1970-71 CPP	PERCENTAGE INC - (DEC) 1969-70 to 1970-71
Kindergarten				238.73	
Grade 1	229.55	268.66	17.04	286.94	6.81
Grade 2	278.00	250.73	(9.81)	298.06	18.88
Grade 3	268.04	252.62	(5.75)	284.20	12.50
Grade 4	213.68	283.01	32.45	289.02	2.12
Grade 5	242.28	214.09	(11.63)	258.76	20.86
Grade 6	254.65	233.21	(8.42)	265.02	13.64
Weighted Average CPP for Self-Contained Classrooms:					
	247.91	251.21	1.33	277.54	10.48
Art (1-6)	14.78	18.26	23.53	18.63	2.02
Music (1-6)	18.24	13.05	(28.46)	20.15	54.43
P.E. (1-6)	16.92	19.22	13.61	19.95	3.76
Weighted Average CPP for Elementary Special Classes:					
	16.65	17.79	6.85	21.94	23.33
Band (1-6)	29.46	31.47	6.82	66.41	111.05
Art (7-8)	162.27	74.29	(54.22)	83.83	12.84
Band (7-8)	49.67	69.10	39.12	53.65	(22.36)
Comm. Arts	57.68	56.51	(2.04)	51.61	(8.66)
German	48.99	62.92	28.43	76.38	21.40
Home Economics	64.82	87.68	35.27	93.13	6.22
Industrial Arts	60.75	79.98	31.66	85.46	6.85
Math	60.44	64.80	7.22	64.87	.11
Music	84.84	56.85	(33.00)	85.68	50.73
P.E. - Boys	37.35	54.86	46.88	59.08	7.70
P.E. - Girls	39.57	51.08	29.09	51.77	1.34
Science	59.82	53.05	(11.32)	62.46	17.74
Social Studies	51.80	46.23	(10.75)	50.06	8.29
Typing	84.73	95.66	12.90	58.52	(38.83)
Gifted - 5th	307.05				
Gifted - 6th	360.87				
Weighted Average CPP for Departmentalized Classes:					
	62.82	59.09	5.94	61.83	4.64

COMPARISON OF OTHER COSTS PER PUPIL
BY ELEMENT IN 1968 DOLLAR FIGURES
FOR SELF-CONTAINED CLASSROOM

ELEMENT	1968-69 CPP	1969-70 CPP	PERCENTAGE INC - (DEC) 1968-69 to 1969-70	1970-71 CPP	PERCENTAGE INC - (DEC) 1969-70 to 1970-71
Administration	22.00	22.82	3.74	32.38	41.89
Instruction					
Principals	14.42	18.20	26.22	17.48	(3.98)
Teacher Aids	5.06	4.66	7.74	7.46	59.74
Other	4.18	4.36	4.21	7.26	66.70
Instructional Support					
Sec. & Clerks	13.07	10.93	(16.39)	11.04	1.06
Consul. & Sup.	6.46	11.19	73.27	10.58	(5.48)
Guid. & Counsel.	8.11	7.23	(10.79)	6.04	(16.53)
Other	14.74	39.66	169.06	17.55	(55.76)
Institutional Operations					
Op. - Main.	47.74	51.76	8.42	50.26	(2.90)
Fixed Charges	14.88	14.37	(3.46)	18.38	27.92
Services					
Attendance	2.10	2.00	(4.85)	3.02	51.35
Health	4.30	4.17	(3.10)	5.13	23.10
Food	30.18	28.20	(6.56)	28.07	(.45)
Other	.38	2.09	450.74	2.78	32.99
Transportation	24.23	12.06	(50.21)	14.66	21.49
Weighted Average	14.12	15.58	10.34	15.47	(.71)
Capital Outlay	27.06	56.15	1.07	13.70	(75.60)
Debt Service	66.36	65.53	(1.25)	51.55	(21.33)

Table IV contains the element per pupil costs for the special programs in grades one through six. The weighted average per pupil costs are $2.04, $2.25, and $2.23 resulting in a 10.29% increase between 1968-1969 and 1969-70 and a .89% decrease between 1969-70 and 1970-71. The capital outlay element costs per pupil are $3.91, $8.11, and $1.97, respectively for the three years. These costs result in an increase of 107.32% between 1968-69 and 1969-70 and a decrease of 75.68% between 1969-70 and 1970-71. The debt service element shows per pupil costs of $9.59, $9.46, and $7.43 for the three school years. These costs reflect a decrease of 1.35% between the 1968-69 and 1969-70 school years and a decrease of 21.45% between the 1969-70 and 1970-71 school years.

In Table V, the element per pupil costs for the junior high school are shown. The weighted average for the three years are $3.61, $3.63, and $3.15, respectively. These figures indicate an increase of .55% between 1968-69 and 1969-70 and a decrease of 2.20% betwwen 1969-70 and 1970-71. The capital outlay element per pupil costs are $6.93, $15.27, and $3.15 resulting in an increase of 120.28% between 1968-69 and 1969-70 and a decrease of 79.37% between 1969-70 and 1970-71. The debt service element per pupil costs for the three years are $16.98, $13.08, and $11.84, respectively. These costs reflect a 22.98% decrease between 1968-69 and 1969-70 and a decrease of 9.48% between 1969-1970 and 1970-71.

Table VI shows a comparison of the supplies and equipment element per pupil cost. The weighted average per pupil costs for the three years for self-contained classrooms are $16.44, $25.71, and $23.48, respectively. These costs reflect a 56.45% increase between 1968-69 and 1969-70 and a 8.67% decrease between 1969-70 and 1970-71. In the special programs, the weighted averages are $3.44, $3.71, and $2.91, respectively. These amounts reflect a 7.91% increase between 1968-69 and 1969-70 and a

COMPARISON OF OTHER COSTS PER PUPIL
BY ELEMENT IN 1968 DOLLAR FIGURES
FOR ELEMENTARY SPECIAL CLASSES

ELEMENT	1968-69 CPP	1969-70 CPP	PERCENTAGE INC - (DEC) 1968-69 to 1969-70	1970-71 CPP	PERCENTAGE INC - (DEC) 1969-70 to 1970-71
Administration	3.18	3.30	3.63	4.67	41.57
Instruction					
Principals	2.08	2.63	26.57	2.52	(4.44)
Teacher Aids	.73	.67	(7.90)	1.08	60.54
Other	.60	.63	4.17	1.04	66.99
Instructional Support					
Sec. & Clerks	1.89	1.58	(16.33)	1.59	.41
Consultants & Sup.	.93	1.62	74.12	1.53	(5.80)
Guid. & Counsel.	1.17	1.04	(10.97)	.87	(16.07)
Other	2.13	5.73	168.97	2.53	(55.78)
Institutional Operations					
Op. - Main.	6.90	7.47	8.28	7.24	(3.05)
Fixed Charges	2.15	2.07	(3.54)	2.65	27.75
Services					
Attendance	.30	.28	(5.30)	.44	53.86
Health	.62	.61	(2.25)	.74	22.17
Food	4.36	4.07	(6.60)	4.05	(.54)
Other	.05	.30	506.06	.40	32.47
Transportation	3.50	1.74	(50.22)	2.11	21.34
Weighted Average	2.04	2.25	10.29	2.23	(0.89)
Capital Outlay	3.91	8.11	107.32	1.97	(75.68)
Debt Service	9.59	9.46	(1.35)	7.43	(21.45)

COMPARISON OF OTHER COSTS PER PUPIL
BY ELEMENT IN 1968 DOLLAR FIGURES
FOR DEPARTMENTALIZED PROGRAM

ELEMENT	1968-69 CPP	1969-70 CPP	PERCENTAGE INC - (DEC) 1968-69 to 1969-70	1970-71 CPP	PERCENTAGE INC - (DEC) 1969-70 to 1970-71
Administration	5.63	5.31	(5.64)	7.44	40.04
Instruction					
Principals	3.69	4.24	14.97	4.01	(5.38)
Teacher Aids	1.29	1.09	(15.58)	1.71	57.28
Other	1.07	1.01	(5.30)	1.67	64.63
Instructional Support					
Sec. & Clerks	3.35	2.53	(24.53)	2.53	.20
Consul. & Sup.	1.65	2.60	57.83	2.43	(6.83)
Guid. & Counsel.	2.08	1.69	(18.96)	1.38	(17.97)
Other	3.77	9.23	144.91	4.03	(56.33)
Institutional Operations					
Op. - Main.	12.22	12.05	(1.35)	11.54	(4.24)
Fixed Charges	3.81	3.34	(12.26)	4.22	26.22
Services					
Attendance	.54	.46	(14.07)	.70	49.95
Health	1.10	.97	(11.33)	1.18	20.72
Food	7.72	6.57	(14.87)	6.45	(1.86)
Other	.10	.49	392.42	.64	30.43
Transportation	6.20	2.81	(54.64)	3.36	19.58
Weighted Average	3.61	3.63	.55	3.55	(2.20)
Capital Outlay	6.93	15.27	120.28	3.15	(79.37)
Debt Service	16.98	13.08	(22.98)	11.84	(9.48)

21.66% decrease between 1969-70 and 1970-71. For the departmentalized programs in the junior high school, the weighted averages are $6.92, $4.80, and $4.56. These reflect decreases of 30.64% and 5.00% between 1968-69 and 1969-70 and 1969-70 and 1970-71, respectively. The weighted average per pupil cost per program shows dollar amounts of $6.72, $7.78, and $7.02 for the three years. These amounts show a 10.91% increase between 1968-69 and 1969-70 and a 9.77% decrease between 1969-70 and 1970-71.

COMPARISON OF SUPPLIES AND EQUIPMENT COST PER PUPIL
IN 1968 DOLLAR FIGURES

PROGRAM:	1968-69 CPP	1969-70 CPP	PERCENTAGE INC - (DEC) 1968-69 to 1969-70	1970-71 CPP	PERCENTAGE INC - (DEC) 1969-70 to 1970-71
Kindergarten				59.39	
Grade 1	16.44	25.71	56.45	20.18	(21.54)
Grade 2	16.44	25.71	56.45	20.18	(21.54)
Grade 3	16.44	25.71	56.45	20.18	(21.54)
Grade 4	16.44	25.71	56.45	20.18	(21.54)
Grade 5	16.44	25.71	56.45	20.18	(21.54)
Grade 6	16.44	25.71	56.45	20.18	(21.54)
Weighted Average CPP for Self-Contained Classrooms:					
	16.44	25.71	56.45	23.48	(8.67)
Art (1-6)	3.44	3.71	7.91	2.91	(21.66)
Music (1-6)	3.44	3.71	7.91	2.91	(21.66)
P.E. (1-6)	3.44	3.71	7.91	2.91	(21.66)
Weighted Average CPP for Elementary Special Classes:					
	3.44	3.71	7.91	2.91	(21.66)
Band (1-6)	4.25	7.39	73.80	8.26	11.83
Art (7-8)	10.38	6.17	(40.52)	5.93	(3.92)
Band (7-8)	10.00	7.43	(25.66)	12.63	69.80
Comm. Arts	6.93	5.07	(26.89)	3.80	(24.99)
German	6.03	4.13	(31.53)	3.40	(17.68)
Home Economics	9.29	8.00	(13.87)	8.80	9.92
Industrial Arts	11.36	8.01	(29.48)	5.60	(30.07)
Math	6.03	4.13	(31.53)	3.40	(17.68)
Music	6.03	4.13	(31.53)	3.40	(17.68)
P.E. - Boys	6.03	4.13	(31.53)	3.40	(17.68)
P.E. - Girls	6.03	4.13	(31.53)	3.40	(17.68)
Science	6.87	4.78	(30.39)	6.92	44.75
Social Studies	6.03	4.13	(31.53)	3.40	(17.68)
Typing	6.03	4.13	(31.53)	3.40	(17.68)
Gifted - 5th	6.03	4.13	(31.53)	3.40	(17.68)
Gifted - 6th	6.03	4.13	(31.53)	3.40	(17.68)
Weighted Average CPP for Departmentalized Classes:					
	6.92	4.80	(30.64)	4.56	(5.00)
Weighted Average CPP per program for all classes:					
	6.72	7.78	10.91	7.02	(9.77)

CONCLUSIONS

The use of plant facilities by a school district on a year-round basis appears to be a logical approach to solving some of the fiscal problems that have confronted schools in recent years. The traditional three-month summer vacation during which school buildings serve little function has long been in question. There is no longer, and perhaps has never been, a logical reason for letting buildings stand vacant for this length of time. Compounding the problem in many areas is the reluctance of taxpayers to vote for bond issues and tax referenda to relieve existing over-crowded conditions. This lack of public support has forced the schools to take the innovative step towards the establishment of a year-round school. (It should be emphasized that lack of taxpayer support has not been the problem in the Valley View School District. Their particular problem was centered around the five percent bonding limitation specified in The Constitution of the State of Illinois . Valley View, through local support, had exhausted its bonding power and was faced with a greater pupil enrollment in coming years, so they decided to embark on this innovative step.)

Whatever prompts a local school district to involve itself in operating a single school or the whole system on a year-round basis should depend, at least in part, upon the findings or conclusions reported from a detailed and thorough cost analysis of that district's finanical and personnel records. This information, together with background information about the district, interviews with school personnel and the local community, and classroom observations, should then be used by the district in planning for the future. In any such planning process, the educational needs of the pupils who reside in a district should always have first consideration.

The present study was concerned with providing needed information regarding the relative cost of operating the traditional nine-month school in comparison with the "45-15" plan of year-round school operation. It was found that on a per pupil cost basis, the year-round school has apparently slowed the rising per pupil cost that generally accompanies school operation from year to year. That is, although there has been no real dollar savings per pupil, the "45-15" year-round school plan has resulted a smaller increase in cost per pupil as compared to the increase between the two previous years. This trend holds for the cost per pupil in the self-contained classroom and special subject program areas; however, it does not hold for the departmentalized programs.

With regard to teacher salaries, the findings indicate that there is a definite increase in teacher salary cost per pupil accompanying the "45-15" plan. This increase, however, seems to be overshadowed by decreases in other elements. The elements where there appears to be decreases in per pupil cost follow: (1) supplies and equipment, (2) other instructional costs, (3) principal salaries, (4) guidance and counseling, and (5) operations and maintenance.

APPENDIX A

PUPIL PERSONNEL INVENTORY

	PUPIL PERSONNEL INVENTORY						ADM for 1968 -69
CODE NO.		No. of Classes	NO. OF PUPILS	PRIMARY GRADES 1-3	INTERMEDIATE GRADES 4 -6	MIDDLE GRADES 7 - 8	SECONDARY GRADES __-__
	TOTAL DISTRICT	XXX XXX	4956	2075	1807	1074	
	PROGRAMS:	XXX XXX	XXXXX XXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX
	Grade 1	22	737	737			
	Grade 2	21	599	599			
	Grade 3	25	739	739			
	Grade 4	15	582		582		
	Grade 5	17	542		542		
	Grade 6	18	537		537		
	Gifted 5		78		78		
	Gifted 6		68		68		
	Art (1-6)	118	3736	2075	1661		
	Band (1-6)		300		300		
	Music (1-6)	118	3736	2075	1661		
	P.E. (1-6)	118	3736	2075	1661		
	Art (7-8)	15	110			110	
	Band (7-8)	4	202			202	
	Commercial Arts	37	1013			1013	
	German	12	323			323	
	Home Economics	18	335			335	
	Industrial Arts	14	372			372	
	Mathematics	34	991			991	
	Music (7-8)	21	71			71	
	Phys. Ed.-Boys	16	558			558	
	Phys. Ed.-Girls	12	517			517	
	Science	39	1074			1074	

Form 04-372

	PUPIL PERSONNEL INVENTORY					ADM for 1968 -69	
CODE NO.		No. of Classes	NO. OF PUPILS	PRIMARY GRADES 1- 3	INTERMEDIATE GRADES 4 -6	MIDDLE GRADES 7- 8	SECONDARY GRADES __-__
	TOTAL DISTRICT	XXX XXX					
	PROGRAMS:	XXX XXX	XXXXX XXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX
	Social Studies	33	1013			1013	
	Typing	7	164			164	

Form 04-372

	PUPIL PERSONNEL INVENTORY					ADM for 19 69- 70	
CODE NO.		No. of Classes	NO. OF PUPILS	PRIMARY GRADES 1- 3	INTERMEDIATE GRADES 4 -6	MIDDLE GRADES 7- 8	SECONDARY GRADES __-__
	TOTAL DISTRICT	XXX XXX	5374	2114	1993	1267	
	PROGRAMS:	XXX XXX	XXXXX XXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX
	Kindergarten						
	Grade 1	22	678	678			
	Grade 2	23	727	727			
	Grade 3	23	709	709			
	Grade 4	24	713		713		
	Grade 5	18	633		633		
	Grade 6	20	647		647		
	Art (1-6)	130	4107	2114	1993		
	Band (1-6)		300		300		
	Music (1-6)	130	4107	2114	1993		
	P.E. (1-6)	130	4107	2114	1993		
	Art (7-8)	14	323			323	
	Band (7-8)	3	143			143	
	Commercial Arts	35	1203			1203	
	German	5	137			137	
	Home Economics	15	281			281	
	Industrial Arts	15	289			289	
	Mathematics	35	1265			1265	
	Music (7-8)	8	318			318	
	Phys.Ed.-Boys	20	627			627	
	Phys.Ed.-Girls	20	621			621	
	Science	42	1267			1267	
	Social Studies	35	1205			1205	

Form 04-372

	PUPIL PERSONNEL INVENTORY						ADM for 19 69-70
CODE NO.		No. of Classes	NO. OF PUPILS	PRIMARY GRADES 1- 3	INTERMEDIATE GRADES 4- 6	MIDDLE GRADES 7-8	SECONDARY GRADES __-__
	TOTAL DISTRICT	XXX XXX					
	PROGRAMS:	XXX XXX	XXXXX XXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX
	Typing	7	175			175	

Form 04-372

	PUPIL PERSONNEL INVENTORY						ADM for 19 70- 71
CODE NO.		No. of Classes	NO. OF PUPILS	PRIMARY GRADES 1-3	INTERMEDIATE GRADES 4 -6	MIDDLE GRADES 7-8	SECONDARY GRADES __-__
	TOTAL DISTRICT	XXX XXX	5896	2617	2012	1267	
	PROGRAMS:	XXX XXX	XXXXX XXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX
	Kindergarten	26.5	390FTE	780			
	Grade 1	26	752	752			
	Grade 2	28	741	741			
	Grade 3	25	734	734			
	Grade 4	23	730		730		
	Grade 5	20	694		694		
	Grade 6	16	588		588		
	Art (1-6)	138	4629	2617	2012		
	Band (1-6)		300		300		
	Music (1-6)	138	4629	2617	2012		
	P.E. (1-6)	138	4629	2617	2012		
	Art (7-8)	30	342			342	
	Band (7-8)	2	122			122	
	Commercial Arts	43	1267			1267	
	German	7	163			163	
	Home Economics	22	303			303	
	Industrial Arts	20	328			328	
	Mathematics	44	1239			1239	
	Music (7-8)	16	241			241	
	Phys.Ed.-Boys	20	643			643	
	Phys.Ed.-Girls	20	619			619	
	Science	43	1245			1245	
	Social Studies	43	1264			1264	

Form 04-372

	PUPIL PERSONNEL INVENTORY						ADM for 19 70- 71
CODE NO.		No. of Classes	NO. OF PUPILS	PRIMARY GRADES 1- 3	INTERMEDIATE GRADES 4- 6	MIDDLE GRADES 7- 8	SECONDARY GRADES __-__
	TOTAL DISTRICT	XXX XXX					
	PROGRAMS:	XXX XXX	XXXXX XXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX
	Typing	7	180			180	

Form 04-372

APPENDIX B

STAFF PERSONNEL INVENTORY

STAFF PERSONNEL INVENTORY						19 68-69
CODE NO.	IDENTIFICATION	NUMBER OF PERSONNEL				TOTAL SALARIES
		SPECIALISTS BY PROGRAM	TEACHERS	TEACHER AIDS	ALL OTHER	
	Administration	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	15	184,934
	Clerical & Secretarial	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		93,632
	Food Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		68,073
	Guidance & Counseling	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	6	58,070
	Health Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	4	29,869
	Operations & Maintenance	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		184,703
	Specialists by District	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	3	24,780
	Transportation	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		2,565
	PROGRAMS:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX
	Kindergarten				XXXXXX XXXXXX	
	Grade 1		22		XXXXXX XXXXXX	166,500
	Grade 2		21		XXXXXX XXXXXX	164,350
	Grade 3		25		XXXXXX XXXXXX	195,400
	Grade 4		15		XXXXXX XXXXXX	122,250
	Grade 5		17		XXXXXX XXXXXX	129,350
	Grade 6		18		XXXXXX XXXXXX	134,800
	Art (1-6)		6		XXXXXX XXXXXX	41,650
	Band (1-6)		1		XXXXXX XXXXXX	7,750
	Music (1-6)		7		XXXXXX XXXXXX	54,600
	Phys. Ed. (1-6)		7		XXXXXX XXXXXX	49,650
	Art (7-8)		2.33		XXXXXX XXXXXX	17,450
	Band (7-8)		1		XXXXXX XXXXXX	9,300
	Business				XXXXXX XXXXXX	
	Commercial Arts		7		XXXXXX XXXXXX	54,750
	Foreign Language		2		XXXXXX XXXXXX	14,650

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STAFF PERSONNEL INVENTORY						19 68-69
CODE NO.	IDENTIFICATION	NUMBER OF PERSONNEL				TOTAL SALARIES
		SPECIALISTS BY PROGRAM	TEACHERS	TEACHER AIDS	ALL OTHER	
	Administration	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Clerical & Secretarial	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Food Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Guidance & Counseling	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Health Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Operations & Maintenance	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Specialists by District	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Transportation	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	PROGRAMS:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX
	Home Economics		3		XXXXXX XXXXXX	20,500
	Industrial Arts		3		XXXXXX XXXXXX	21,250
	Mathematics		7		XXXXXX XXXXXX	56,300
	Music (7-8)		.66		XXXXXX XXXXXX	5,766
	Phys. Ed.-Boys		2.33		XXXXXX XXXXXX	18,817
	Phys. Ed.-Girls		2.33		XXXXXX XXXXXX	18,583
	Science		8		XXXXXX XXXXXX	60,350
	Social Studies		7		XXXXXX XXXXXX	48,800
	Speech (1-6)		3		XXXXXX XXXXXX	23,400
	Typing		2		XXXXXX XXXXXX	13,300
	Task Force (1-6)		6		XXXXXX XXXXXX	42,100
	Task Force (7-8)		2		XXXXXX XXXXXX	13,300
	Gifted (5)		3.16		XXXXXX XXXXXX	23,667
	Gifted (6)		3.16		XXXXXX XXXXXX	24,292
	Special (7-8)		3		XXXXXX XXXXXX	21,000
					XXXXXX XXXXXX	

Form 05-372

STAFF PERSONNEL INVENTORY						ADM for 1969 - 70
CODE NO.	IDENTIFICATION	NUMBER OF PERSONNEL				TOTAL SALARIES
		SPECIALISTS BY PROGRAM	TEACHERS	TEACHER AIDS	ALL OTHER	
	Administration	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	17	237,381
	Clerical & Secretarial	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		89,505
	Food Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		73,835
	Guidance & Counseling	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	5	52,277
	Health Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		32,106
	Operations & Maintenance	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		232,088
	Specialists by District	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	3	34,124
	Transportation	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		56,599
	PROGRAMS:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX
	Kindergarten				XXXXXX XXXXXX	
	Grade 1		22		XXXXXX XXXXXX	188,750
	Grade 2		23		XXXXXX XXXXXX	188,625
	Grade 3		23		XXXXXX XXXXXX	185,375
	Grade 4		24		XXXXXX XXXXXX	209,300
	Grade 5		18		XXXXXX XXXXXX	139,750
	Grade 6		20		XXXXXX XXXXXX	155,900
	Art (1-6)		8		XXXXXX XXXXXX	57,400
	Band (1-6)		1		XXXXXX XXXXXX	8,375
	Music (1-6)		4		XXXXXX XXXXXX	34,800
	Phys. Ed. (1-6)		8		XXXXXX XXXXXX	61,550
	Art (7-8)		3		XXXXXX XXXXXX	23,625
	Band (7-8)		1		XXXXXX XXXXXX	9,675
	Business				XXXXXX XXXXXX	
	Commercial Arts		8		XXXXXX XXXXXX	65,400
	Foreign Language		1		XXXXXX XXXXXX	8,375

STAFF PERSONNEL INVENTORY						ADM for 1969 - 70
CODE NO.	IDENTIFICATION	NUMBER OF PERSONNEL				TOTAL SALARIES
		SPECIALISTS BY PROGRAM	TEACHERS	TEACHER AIDS	ALL OTHER	
	Administration	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Clerical & Secretarial	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Food Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Guidance & Counseling	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Health Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Operations & Maintenance	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Specialists by District	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Transportation	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	PROGRAMS:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX
	Home Economics		3		XXXXXX XXXXXX	24,525
	Industrial Arts		3		XXXXXX XXXXXX	22,875
	Mathematics		10		XXXXXX XXXXXX	79,850
	Music (7-8)		2		XXXXXX XXXXXX	17,400
	Phys. Ed. - Boys		4		XXXXXX XXXXXX	35,500
	Phys. Ed. - Girls		4		XXXXXX XXXXXX	30,200
	Science		8		XXXXXX XXXXXX	64,250
	Social Studies		7		XXXXXX XXXXXX	52,425
	Typing		2		XXXXXX XXXXXX	16,750
	Task Force (1-6)		9		XXXXXX XXXXXX	73,475
	Task Force (7-8)		4		XXXXXX XXXXXX	29,000
					XXXXXX XXXXXX	
					XXXXXX XXXXXX	
					XXXXXX XXXXXX	
					XXXXXX XXXXXX	
					XXXXXX XXXXXX	

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STAFF PERSONNEL INVENTORY						1970 - 71
CODE NO.	IDENTIFICATION	NUMBER OF PERSONNEL				TOTAL SALARIES
		SPECIALISTS BY PROGRAM	TEACHERS	TEACHER AIDS	ALL OTHER	
	Administration	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	18	297,292
	Clerical & Secretarial	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		105,235
	Food Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		90,147
	Guidance & Counseling	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	6.2	59,309
	Health Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		47,279
	Operations & Maintenance	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		257,960
	Specialists by District	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	4	84,978
	Transportation	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		99,544
	PROGRAMS:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX
	Kindergarten		13.25		XXXXXX XXXXXX	102,758
	Grade 1		26		XXXXXX XXXXXX	238,778
	Grade 2		27.6		XXXXXX XXXXXX	244,512
	Grade 3		25		XXXXXX XXXXXX	230,788
	Grade 4		23.1		XXXXXX XXXXXX	233,489
	Grade 5		20		XXXXXX XXXXXX	198,437
	Grade 6		16		XXXXXX XXXXXX	172,254
	Art (1-6)		8		XXXXXX XXXXXX	77,538
	Band (1-6)		2		XXXXXX XXXXXX	21,094
	Music (1-6)		8.25		XXXXXX XXXXXX	85,476
	Phys Ed. (1-6)		8		XXXXXX XXXXXX	84,383
	Art (7-8)		3.2		XXXXXX XXXXXX	30,721
	Band (7-8)		.5		XXXXXX XXXXXX	6,832
	Business				XXXXXX XXXXXX	
	Commercial Arts		6.25		XXXXXX XXXXXX	68,062
	Foreign Language		1		XXXXXX XXXXXX	13,281

STAFF PERSONNEL INVENTORY						19 70- 71
CODE NO.	IDENTIFICATION	NUMBER OF PERSONNEL				TOTAL SALARIES
		SPECIALISTS BY PROGRAM	TEACHERS	TEACHER AIDS	ALL OTHER	
	Administration	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Clerical & Secretarial	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Food Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Guidance & Counseling	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Health Services	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Operations & Maintenance	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Specialists by District	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	Transportation	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX		
	PROGRAMS:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXX XXXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX
	Home Economics		3		XXXXXX XXXXXX	30,378
	Industrial Arts		3		XXXXXX XXXXXX	30,065
	Mathematics		7.5		XXXXXX XXXXXX	84,965
	Music (7-8)		1.75		XXXXXX XXXXXX	22,151
	Phys. Ed. - Boys		3		XXXXXX XXXXXX	39,927
	Phys. Ed. - Girls		3		XXXXXX XXXXXX	33,357
	Science		7		XXXXXX XXXXXX	82,019
	Social Studies		6		XXXXXX XXXXXX	65,706
	Typing		1		XXXXXX XXXXXX	11,062
	Task Force (1-6)		3		XXXXXX XXXXXX	30,600
	Task Force (7-8)		2		XXXXXX XXXXXX	17,883
	Gifted	2			XXXXXX XXXXXX	29,346
					XXXXXX XXXXXX	
					XXXXXX XXXXXX	
					XXXXXX XXXXXX	
					XXXXXX XXXXXX	

APPENDIX C

SUMMARY - COST PER PUPIL

SUMMARY-COST PER PUPIL

EXHIBIT C

Name & Number of Local School District Reporting

Year 1968-69 ☐ Charter ☐ Dual ☐ Unit

ELEMENTS	PROGRAMS																
	K	1	2	3	4	5	6	Art	Band	Music	P.E.	Art	Band	C.A.	German	Home Ec.
ADMINISTRATION		22 00	22 00	22 00	22 00	22 00	22 00	3 18	3 18	3 18	3 18	5 63	5 63	5 63	5 63	5 63
INSTRUCTION																
Principals		14 42	14 42	14 42	14 42	14 42	14 42	2 08	2 08	2 08	2 08	3 69	3 69	3 69	3 69	3 69
Teachers		229 55	278 00	268 04	213 68	242 28	254 65	14 78	29 46	18 24	16 92	162 27	49 67	57 68	48 99	64 82
Teacher Aids		5 06	5 06	5 06	5 06	5 06	5 06	73	73	73	73	1 29	1 29	1 29	1 29	1 29
Other		4 18	4 18	4 18	4 18	4 18	4 18	60	60	60	60	1 07	1 07	1 07	1 07	1 07
INSTRUCTIONAL SUPPORT																
Secretaries & Clerks		13 07	13 07	13 07	13 07	13 07	13 07	1 89	1 89	1 89	1 89	3 35	3 35	3 35	3 35	3 35
Consultants & Supervisors		6 46	6 46	6 46	6 46	6 46	6 46	93	93	93	93	1 65	1 65	1 65	1 65	1 65
Guidance & Counseling		8 11	8 11	8 11	8 11	8 11	8 11	1 17	1 17	1 17	1 17	2 08	2 08	2 08	2 08	2 08
Supplies & Equipment		16 44	16 44	16 44	16 44	16 44	16 44	3 44	4 25	3 44	3 44	10 38	10 00	6 93	6 03	9 29
Other		14 74	14 74	14 74	14 74	14 74	14 74	2 13	2 13	2 13	2 13	3 77	3 77	3 77	3 77	3 77
INSTITUTIONAL OPERATIONS																
Operation & Maintenance		47 74	47 74	47 74	47 74	47 74	47 74	6 90	6 90	6 90	6 90	12 22	12 22	12 22	12 22	12 22
Fixed Charges		14 88	14 88	14 88	14 88	14 88	14 88	2 15	2 15	2 15	2 15	3 81	3 81	3 81	3 81	3 81
SERVICES																
Attendance		2 10	2 10	2 10	2 10	2 10	2 10	30	30	30	30	54	54	54	54	54
Health		4 30	4 30	4 30	4 30	4 30	4 30	62	62	62	62	1 10	1 10	1 10	1 10	1 10
Food		30 18	30 18	30 18	30 18	30 18	30 18	4 36	4 36	4 36	4 36	7 72	7 72	7 72	7 72	7 72
Other		38	38	38	38	38	38	05	05	05	05	10	10	10	10	10
TRANSPORTATION																
Cost/Pupil in ADM		24 23	24 23	24 23	24 23	24 23	24 23	3 50	3 50	3 50	3 50	6 20	6 20	6 20	6 20	6 20
TOTAL --																
Current Operation		457 84	456 29	496 33	441 97	470 57	482 94	48 81	64 30	52 27	50 95	219 21	106 23	111 17	101 58	120 67
TRANSPORTATION																
Cost/Pupil Transported																
CAPITAL OUTLAY		27 06	27 06	27 06	27 06	27 06	27 06	3 91	3 91	3 91	3 91	6 93	6 93	6 93	6 93	6 93
DEBT SERVICE		66 36	66 36	66 36	66 36	66 36	66 36	9 59	9 59	9 59	9 59	16 98	16 98	16 98	16 98	16 98

Form XXX-0272

SUMMARY-COST PER PUPIL

EXHIBIT C

Name & Number of Local School District Reporting

Year 1968-69 ☐ Charter ☐ Dual ☐ Unit

| ELEMENTS | PROGRAMS | | |

SUMMARY-COST PER PUPIL

EXHIBIT C

Name & Number of Local School District Reporting

Year 1969-70 ☐ Charter ☐ Dual ☐ Unit

ELEMENTS	PROGRAMS																													
	K		1		2		3		4		5		6		Art		Band		Music		P.E.		Art		Band		Comm. Arts		German		Home Ec.	
ADMINISTRATION			24	10	24	10	24	10	24	10	24	10	24	10	3	48	3	48	3	48	3	48	5	61	5	61	5	61	5	61
INSTRUCTION																														
Principals			19	22	19	22	19	22	19	22	19	22	19	22	2	78	2	78	2	78	2	78	4	48	4	48	4	48	4	48
Teachers			283	70	264	77	266	77	298	86	226	08	246	27	19	28	33	23	13	78	20	30	78	45	72	97	59	67	66	44	92	59
Teacher Aids			4	93	4	93	4	93	4	93	4	93	4	93		71		71		71		71	1	15	1	15	1	15	1	15	1	15
Other			4	60	4	60	4	60	4	60	4	60	4	60		66		66		66		66	1	07	1	07	1	07	1	07	1	07
INSTRUCTIONAL SUPPORT																														
Secretaries & Clerks			11	54	11	54	11	54	11	54	11	54	11	54	1	67	1	67	1	67	1	67	2	67	2	67	2	67	2	67	2	67
Consultants & Supervisors			11	82	11	82	11	82	11	82	11	82	11	82	1	71	1	71	1	71	1	71	2	75	2	75	2	75	2	75	2	75
Guidance & Counseling			7	64	7	64	7	64	7	64	7	64	7	64	1	10	1	10	1	10	1	10	1	78	1	78	1	78	1	78	1	78
Supplies & Equipment			27	16	27	16	27	16	27	16	27	16	27	16	3	92	7	80	3	92	3	92	6	52	7	85	5	35	4	36	8	45
Other			41	88	41	88	41	88	41	88	41	88	41	88	6	05	6	05	6	05	6	05	9	75	9	75	9	75	9	75	9	75
INSTITUTIONAL OPERATIONS																														
Operation & Maintenance			54	66	54	66	54	66	54	66	54	66	54	66	7	89	7	89	7	89	7	89	12	73	12	73	12	73	12	73	12	73
Fixed Charges			15	17	15	17	15	17	15	17	15	17	15	17	2	19	2	19	2	19	2	19	3	53	3	53	3	53	3	53	3	53
SERVICES																														
Attendance			2	11	2	11	2	11	2	11	2	11	2	11		30		30		30		30		49		49		49		49		49
Health			4	40	4	40	4	40	4	40	4	40	4	40		64		64		64		64	1	03	1	03	1	03	1	03	1	03
Food			29	78	29	78	29	78	29	78	29	78	29	78	4	30	4	30	4	30	4	30	6	94	6	94	6	94	6	94	6	94
Other			2	21	2	21	2	21	2	21	2	21	2	21		32		32		32		32		52		52		52		52		52
TRANSPORTATION																														
Cost/Pupil in ADM			12	74	12	74	12	74	12	74	12	74	12	74	1	84	1	84	1	84	1	84	2	97	2	97	2	97	2	97	2	97
TOTAL --																														
Current Operation			557	66	538	73	540	73	572	82	500	04	520	23	58	84	76	67	53	34	59	86	142	44	138	29	122	49	128	27	158	51
TRANSPORTATION																														
Cost/Pupil Transported																														
CAPITAL OUTLAY			59	29	59	29	59	29	59	29	59	29	59	29	8	56	8	56	8	56	8	56	16	12	16	12	16	12	16	12	16	12
DEBT SERVICE			69	20	69	20	69	20	69	20	69	20	69	20	9	99	9	99	9	99	9	99	13	81	13	81	13	81	13	81	13	81

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SUMMARY-COST PER PUPIL

EXHIBIT C

Name & Number of Local School District Reporting

Year 1969-70 ☐ Charter ☐ Dual ☐ Unit

| ELEMENTS | PROGRAMS | | |

SUMMARY-COST PER PUPIL

EXHIBIT C

Name & Number of Local School District Reporting

Year 1970-71 ☐ Charter ☐ Dual ☐ Unit

ELEMENTS	PROGRAMS																	
	K	1	2	3	4	5	6	Art	Band	Music	P.E.	Art	Band	Comm. Arts	German	Home Ec.
ADMINISTRATION	36 30	36 30	36 30	36 30	36 30	36 30	36 30	5 23	5 23	5 23	5 23	8 34	8 34	8 34	8 34	8 34
INSTRUCTION																
Principals	19 59	19 59	19 59	19 59	19 59	19 59	19 59	2 82	2 82	2 82	2 82	4 50	4 50	4 50	4 50	4 50
Teachers	267 62	321 66	334 12	318 59	323 99	290 07	297 09	20 88	74 45	22 59	22 36	93 97	60 14	57 86	85 62	104 40
Teacher Aids	8 36	8 36	8 36	8 36	8 36	8 36	8 36	1 21	1 21	1 21	1 21	1 92	1 92	1 92	1 92	1 92
Other	8 14	8 14	8 14	8 14	8 14	8 14	8 14	1 17	1 17	1 17	1 17	1 87	1 87	1 87	1 87	1 87
INSTRUCTIONAL SUPPORT																
Secretaries & Clerks	12 38	12 38	12 38	12 38	12 38	12 38	12 38	1 78	1 78	1 78	1 78	2 84	2 84	2 84	2 84	2 84
Consultants & Supervisors	11 86	11 86	11 86	11 86	11 86	11 86	11 86	1 71	1 71	1 71	1 71	2 72	2 72	2 72	2 72	2 72
Guidance & Counseling	6 77	6 77	6 77	6 77	6 77	6 77	6 77	98	98	98	98	1 55	1 55	1 55	1 55	1 55
Supplies & Equipment	66 58	22 62	22 62	22 62	22 62	22 62	22 62	3 26	9 26	3 26	3 26	6 65	14 15	4 26	3 81	9 86
Other	19 67	19 67	19 67	19 67	19 67	19 67	19 67	2 84	2 84	2 84	2 84	4 52	4 52	4 52	4 52	4 52
INSTITUTIONAL OPERATIONS																
Operation & Maintenance	56 34	56 34	56 34	56 34	56 34	56 34	56 34	8 12	8 12	8 12	8 12	12 94	12 94	12 94	12 94	12 94
Fixed Charges	20 60	20 60	20 60	20 60	20 60	20 60	20 60	2 97	2 97	2 97	2 97	4 73	4 73	4 73	4 73	4 73
SERVICES																
Attendance	3 39	3 39	3 39	3 39	3 39	3 39	3 39	49	49	49	49	78	78	78	78	78
Health	5 75	5 75	5 75	5 75	5 75	5 75	5 75	83	83	83	83	1 32	1 32	1 32	1 32	1 32
Food	31 47	31 47	31 47	31 47	31 47	31 47	31 47	4 54	4 54	4 54	4 54	7 23	7 23	7 23	7 23	7 23
Other	3 12	3 12	3 12	3 12	3 12	3 12	3 12	45	45	45	45	72	72	72	72	72
TRANSPORTATION																
Cost/Pupil in ADM	16 43	16 43	16 43	16 43	16 43	16 43	16 43	2 37	2 37	2 37	2 37	3 77	3 77	3 77	3 77	3 77
TOTAL --																
Current Operation	594 37	604 45	616 91	601 38	606 78	572 86	579 88	61 65	121 22	63 36	63 13	160 37	134 04	121 87	149 18	174 01
TRANSPORTATION																
Cost/Pupil Transported																
CAPITAL OUTLAY	15 36	15 36	15 36	15 36	15 36	15 36	15 36	2 21	2 21	2 21	2 21	3 53	3 53	3 53	3 53	3 53
DEBT SERVICE	57 79	57 79	57 79	57 79	57 79	57 79	57 79	8 33	8 33	8 33	8 33	13 27	13 27	13 27	13 27	13 27

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SUMMARY-COST PER PUPIL

EXHIBIT C

Name & Number of Local School District Reporting

Year 1970-71 ☐ Charter ☐ Dual ☐ Unit

| ELEMENTS | PROGRAMS | | |

APPENDIX D

EXPENDITURE BREAKDOWN

1968-69 EXPENDITURES

Administration		157,588
Instruction		
Principals		103,304
Teachers		1,554,486
Teacher Aids		36,229
Other		
Substitutes	21,913	
Homebound	5,603	
Demo	2,416	29,932
Instructional Support		
Secretaries and Clerks		93,632
Consultants and Supervisors		46,302
Guidance and Counseling		58,070
Supplies and Equipment		
Elementary Grades	23,768	
Jr. High	9,258	
District	108,863	
By Program	6,412	148,301
Other		
Contractual Services	19,071	
Travel	8,446	
Other	5,658	
Other Instructional Staff	72,403	105,578
Institutional Operations		
Operation and Maintenance		341,891
Fixed Charges		
Insurance	66,927	
IMRF	39,028	
Rent	613	106,568
Services		
Attendance		15,029
Health		30,811
Food		216,141
Other		
Textbook (Rental)	1,073	
St. & Com. Ser. - Other	1,627	2,700
Transportation		173,553
Total		3,247,115
Expenditure Per Pupil		655.19
Capital Outlay		193,839
Debt Service		475,313

1969-70 EXPENDITURES

Administration		186,992
Instruction		
Principals		149,143
Teachers		1,844,702
Teacher Aids		38,272
Other		
Substitutes	35,658	
Homebound		
Demo		35,658
Instructional Support		
Secretaries and Clerks		89,505
Consultants and Supervisors		91,688
Guidance and Counseling		59,309
Supplies and Equipment		
Elementary Grades	104,706	
Jr. High	16,844	
District	73,725	
By Program	6,757	202,032
Other		
Contractual Services	230,514	
Travel	9,364	
Other	15,875	
Other Instructional Staff	69,161	324,914
Institutional Operations		
Operation and Maintenance		424,072
Fixed Charges		
Insurance	64,883	
IMRF	51,615	
Rent	1,186	117,684
Services		
Attendance		16,362
Health		34,162
Food		231,068
Other		
Textbook (Rental)	297	
St. & Com. Ser. - Other	16,834	17,131
Transportation		98,851
Total		3,961,545
Expenditure Per Pupil		737.17
Capital Outlay		459,961
Debt Service		536,880

1970-71 EXPENDITURES

Administration		308,637
Instruction		
Principals		166,514
Teachers		2,318,630
Teacher Aids		71,065
Other		
Substitutes	69,177	
Homebound		
Demo		69,177
Instructional Support		
Secretaries and Clerks		105,235
Consultants and Supervisors		100,817
Guidance and Counseling		57,547
Supplies and Equipment		
Elementary Grades	88,011	
Jr. High	13,074	
District	80,184	
By Program	24,507	205,776
Other		
Contractual Services	32,741	
Travel	15,493	
Other	29,614	
Other Inst. Support	89,375	167,223
Institutional Operations		
Operation and Maintenance		478,950
Fixed Charges		
Insurance	93,488	
IMRF	75,744	
Rent	5,868	175,100
Services		
Attendance		28,830
Health		48,926
Food		267,560
Other		
Textbook (Rental)	1,109	
St. & Com. Ser. - Other	25,458	26,567
Transportation		139,683
Total		4,696,237
Expenditure Per Pupil		796.51
Capital Outlay		130,569
Debt Service		491,306